

**REMARKS**

This Application has been carefully reviewed in light of the Office Action mailed October 14, 2004. At the time of the Office Action, Claims 1-20 were pending. Claims 1-20 remain pending in the present Application. Applicant respectfully requests reconsideration and favorable action in this case.

**Section 102 Rejections**

The Examiner rejects Claims 1-20 under 35 U.S.C. § 102(e) as being anticipated by U.S. Patent Application Publication No. US 2002/0138375 A1 by Kane et al. ("Kane"). Applicant respectfully traverses this rejection for the reasons stated below.

Claim 1 is directed to a method for tracking spend including receiving a plurality of accounts payable items, each accounts payable item being associated with one of a plurality of general ledger codes. More than one of the plurality of general ledger codes are associated with an associated one of a plurality of purchasing categories. The method also includes identifying at least one of the plurality of general ledger codes which does not include an associated one of the plurality of purchasing categories. Unallocated spend items associated with the at least one of the general ledger codes are displayed to a user, and information regarding a proper correlation of the spend items within the plurality of purchasing categories is received from the user.

Regarding Claim 1, Kane does not disclose, teach, or suggest receiving a plurality of accounts payable items associated with one of a plurality of general ledger codes, displaying to a user unallocated spend items associated with the at least one of the general ledger codes, and receiving from the user information regarding a proper correlation of

the spend items within the plurality of purchasing categories. Instead, Kane is directed to a system for keeping ledger accounts in synchronization between a back-end procurement system and a front end requisition and catalog system. See Kane, [0028], lines 1-10. Kane does not address the processing of specific accounts payable items or spend items. Thus, Kane does not disclose, teach, or suggest that unallocated spend items are displayed to a user, and a proper correlation of the spend items (within purchasing categories) are received from the user.

Further, the Office Action appears to be equating the general ledger accounts of Kane with the general ledger codes of the present application. Assuming, for arguments sake only, that the two are equivalent, the cited portions of Kane do not disclose receiving a plurality of accounts payable items associated with one of a plurality of general ledger codes. Instead, Kane discloses extracting a file of general ledger accounts from a chart of accounts in the back-end. See Kane, [0028], lines 4-6.

Claims 2-12 depend from, and incorporate all the claim elements of, independent Claim 1. Therefore, Applicant respectfully submits that Claims 2-12 are patentably distinguishable from the cited art, for example, for the same reasons discussed above with regard to Claim 1.

Claims 13 and 18 each include claim elements related to identifying at least one of the plurality of general ledger codes which does not include an associated one of the plurality of purchasing categories, displaying unallocated spend items associated with the at least one of the general ledger codes to a user, and receiving, from the user, information regarding a proper correlation of the spend items within the plurality of purchasing categories. The portions

of the Kane reference relied upon by the Office Action do not disclose each of these limitations, for example, for similar reasons as those discussed above with regard to Claim 1. Therefore, Claims 13 and 18 are believed to be patentable over Kane, and Applicant respectfully requests the rejection of Claims 13 and 18 be withdrawn.

Claims 14-17 depend from, and incorporate all the claim elements of, independent Claim 13. Claims 19 and 20 depend from, and incorporate all the claim elements of, independent Claim 18. Therefore, Applicant respectfully submits that Claims 14-17, 19, and 20 are patentably distinguishable from the cited art, for example, for the same reasons discussed above with regard to Claims 13 and 18.

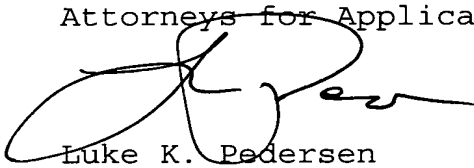
Conclusions

Applicant has made an earnest attempt to place this case in condition for allowance. For the foregoing reasons, and for other reasons clearly apparent, Applicant respectfully requests full allowance of all pending Claims. If the Examiner feels that a telephone conference or an interview would advance prosecution of this Application in any manner, the undersigned attorney for Applicant stands ready to conduct such a conference at the convenience of the Examiner.

No fees are believed to be due, however, the Commissioner is hereby authorized to charge any fees or credit any overpayments to Deposit Account No. 05-0765 of Electronic Data Systems Corporation

Respectfully submitted,

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